

SCHEDULE OF CANADA

Item	Article Description	Base Rate	Staging Category
0305.59.00	—Other	Free	D
	—Fish, salted but not dried or smoked and fish in brine:		
0305.61.00	—Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	D
0305.62.00	—Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	D
0305.63.00	—Anchovies (<i>Engraulis spp.</i>)	Free	D
0305.69.00	—Other	Free	D
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.		
	—Frozen:		
0306.11.00	—Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	8%	A
0306.12.00	—Lobsters (<i>Homarus spp.</i>)	Free	D
0306.13.00	—Shrimps and prawns	Free	D
0306.14.00	—Crabs	8%	C
0306.19.00	—Other	8%	A
	—Not frozen:		
0306.21.00	—Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	8%	B
0306.22.00	—Lobsters (<i>Homarus spp.</i>)	Free	D
0306.23.00	—Shrimps and prawns	Free	D
0306.24.00	—Crabs	8%	C
0306.29.00	—Other	8%	A